

## **CHEETHAM HILL ADVICE CENTRE**

**COMPANY REGISTRATION NO: 7253445**  
(England)

**CHARITY REGISTRATION NO: 1136328**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED  
30TH MARCH 2020**



Community Accountancy Service Ltd.  
The Grange,  
Pilgrim Drive, Beswick,  
Manchester,  
M11 3TQ.

## **CHEETHAM HILL ADVICE CENTRE**

### **FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH MARCH 2020**

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**CHEETHAM HILL ADVICE CENTRE****Report of the Trustees for the Year Ended 30th March 2020**

The trustees present their annual directors' report and financial statements of the charity for the year ended 30th March 2020 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

**Reference and administrative information**

Charity Name: Cheetham Hill Advice Centre

Charity Number: 1136328

Company No: 7253445

**Directors and trustees**

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Sarah Sedge

Andrew Alexander Gridley

Khouloud Azzouni

Mary Atkinson

Revd. Sarah Fletcher

Tracy Langton

Amer Salam

Val Bayliss-Brideaux (appointed 4<sup>th</sup> November 2019)

**Key management personnel: Trustees and Directors**

Sarah Sedge	Chair of Trustees
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Andrew Alexander Gridley	Treasurer
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**Senior managers**

Sinéad O'Connor

**Registered Office**

1-3 Morrowfield Avenue, Manchester, M8 9AR

**Independent Examiners**

Community Accountancy Service Limited

The Grange, Pilgrim Drive

Beswick, Manchester, M11 3TQ

**Bankers**

Cooperative Bank plc, 70-72 Cross Street, Manchester, M2 4JG

CAF Bank, 25 Kings Hill Avenue, West Mailing, Kent, ME19 4JQ

## CHEETHAM HILL ADVICE CENTRE

### **Objectives and activities**

The purposes of the charity are to promote any charitable purpose for the benefit of residents of the City of Manchester, but primarily for the benefit of the community in Cheetham and Crumpsall and in particular the advancement of education, the furtherance of health, the relief of poverty, distress and sickness.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through the provision of quality assured social welfare advice, information and support, to enable residents to lift themselves out of poverty, and to improve their quality of life and general health and wellbeing. It increases the capabilities of individuals through running a volunteer development programme, recruiting and training a diverse group of local people to ensure services are culturally and linguistically appropriate and accessible, and it increases the capabilities of other organisations by running outreach services, by offering training to their volunteers, and by providing them with a consultancy advice service.

### **Structure, governance and management**

Cheetham Hill Advice Centre is a company limited by guarantee governed by its Memorandum and Articles of Association dated 13<sup>th</sup> May 2010. It is registered as a charity with the Charity Commission (dated 14<sup>th</sup> June 2010).

### **Appointment of trustees**

As set out in the Articles of Association trustees are elected annually by the members of the charitable company attending the Annual General meeting, with the officers being elected from the Board. The number of trustees shall not be less than three but (unless otherwise determined by ordinary resolution) shall not be subject to any maximum.

### **Trustee induction and training**

New trustees are given a formal induction from the Manager that includes an overview of the charity's activities and funding as well as copies of all the relevant written policies, and provided with access to external training to further develop their knowledge of trustee roles and responsibilities.

### **Organisation**

The board of trustees administers the charity. The board normally meets monthly, with a break in August. A Manager is appointed by the trustees to manage the day-to-day operations of the charity.

### **Related parties and co-operation with other organisations**

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year such related party transactions are reported in Note 10.

## CHEETHAM HILL ADVICE CENTRE

### **A review of our achievements and performance**

From April 2019 to March 2020 we resolved 1347 one-off cases for 778 individuals in crisis and opened 5,024 cases for 2,002 individuals throughout the year. We managed debt of close to £0.9 million and raised an additional £1.8 million income for people. As of 30 March 2020 we had 2,145 cases open for 1,192 people.

This year we commissioned an independent evaluation into our work at Cheetham Hill Advice Centre. This evaluation included quantitative data, qualitative data and a summary of the impact that the charity has on people's lives and the wider community. The evaluation found that CHAC is increasing people's financial stability, reducing debt, increasing people's emotional wellbeing and having a positive impact on people's wider lives. Additionally, the evaluation found that CHAC is increasing skills and employability of volunteer and having a positive impact on the wider strategic arena.

### **Financial review**

The charity had a total income of £221,991 for the year (2019 £295,776) and expenditure of £225,101 (2019 £260,741) leaving a deficit of £3,110 of which a deficit of £4,185 is restricted funds (spent from restricted reserves) and £1,057 is an unrestricted funds surplus.

Trustees conducted their annual and business and financial reviews in September 2018. The charity fully reviewed the three-year business plan for 2018-2021 in this financial year. This took account of the successful replacement of all the charity's core funding and a more secure financial position.

The Trustees also updated the business plan and risk management strategies to respond to the many issues arising from coronavirus and the lockdown which followed. The charity took proactive steps to guarantee all funding remained in place as well as investing in the infrastructure needed to ensure remote working for all staff and an uninterrupted provision of this much-needed service. This planning has meant that there are no foreseen reductions in income and no impact on the charity as an on-going concern.

Core funding comes from Manchester City Council via a sub-contract with Citizens Advice Manchester. This partnership work involves Cheetham Hill Advice Centre working alongside Citizens Advice Manchester and Shelter to deliver Manchester's citywide advice contract. This contract is from Manchester City Council and is managed by the Directorate for Commissioning. This contract was re-tendered in October 2018. The existing partnership submitted a tender which was successful. This has led to a new contract being issued with the last financial year seeing the mobilisation and implementation of development and service delivery. This contract provides income for Cheetham Hill Advice Centre until 2022 with the possibility of a further extension till 2024.

Other key funders over the past year have been The National Lottery Communities Fund, the Henry Smith Charity, The Quakers Work Fund, A Manchester City Council 'Our Manchester Voluntary and Community Sector grant', the Peter Kershaw Trust and the John Grant Davies Trust.

### **Investment powers and policy**

## **CHEETHAM HILL ADVICE CENTRE**

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest bearing deposit account.

### **Reserves policy and going concern**

The balance held in unrestricted reserves at 30th March 2020 was £93,208 of which £92,798 are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of running costs (currently £65,000). The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

The trustees used the reserves to underwrite the risk of delays to funding applications and potential gaps in funding. These reserves allowed the charity to plan for the longer term. This planning has led to the more stable financial position the charity is in now.

Having regard to the budget the trustees consider that the charity is a going concern and are taking further steps to diversify funding streams to manage and minimise reliance on charitable trusts and/or public sector funding. The charity's reliance on grant funding is managed through a flexible approach to staffing, with employees redeployed across to other projects wherever possible if one funding stream ends and new funding is brought on stream.

### **Risk management**

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

The trustees conducted a review of the charity's Risk Management Policy in March 2020. This identified the major risks to which the charity is exposed and systems established to mitigate those risks.

### **Plans for future periods**

The charity has developed a fundraising strategy and plan to diversify its income streams by increasing the number of individual donors and organising community fundraising and sponsored events. They aim to further progress fundraising plans by seeking the support of local businesses, along with seeking further funds from charitable trusts and statutory agencies in order to continue to provide its services to the residents of Manchester with a primary focus in Cheetham and Crumpsall.

The charity had increased partnerships with local organisations to develop a place-based response to Coronavirus and the health and financial impact of the pandemic and lockdown. These partnerships will lead to better working relationships and the ability to share resources ensuring all partners can promote resilience and better meet the needs of local people.

The charity has worked as part of the North Together partnership to increase the amount and quality of voluntary sector impact in North Manchester. This has included multi-sector work including within the Local Authority, health, the voluntary and community sector and businesses. The charity also continues to support smaller organisations who wish to develop advice services as

**CHEETHAM HILL ADVICE CENTRE**

part of their service provision. This enables CHAC to share expertise in advice provision while supporting other charities who are specialist at working with particular client groups and in delivering targeted work.

**Trustees responsibilities in relation to the financial statements**

The charity trustees (who are also the directors of Cheetham Hill Advice Centre) for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board of trustees



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Sarah Sedge - Chair

Date: 13<sup>TH</sup> August 2020

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHEETHAM HILL ADVICE CENTRE**

I report on the accounts of the company for the year ended 30th March 2020, which are set out on pages 7 to 16.

### **Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

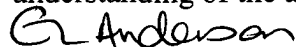
### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
  - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



EL Anderson MA FCA CTA,  
Community Accountancy Service Ltd,  
The Grange, Pilgrim Drive,  
Beswick, Manchester, M11 3TQ  
Date: 13<sup>th</sup> August 2020

## BALANCE SHEET AS AT 30 MARCH 2020

Registration Number: 7253445

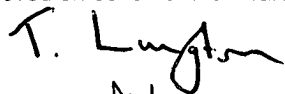

	NOTES	2020		2019	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Fixed Assets	11		1,940		3,422
<b>CURRENT ASSETS</b>					
Debtors & Prepayments	12	8,316		25,633	
Cash at Bank & In Hand		169,601		108,901	
		<u>177,917</u>		<u>134,534</u>	
<b>LIABILITIES:</b>					
Amounts falling due within one year	14	<u>(72,191)</u>		<u>(27,180)</u>	
		<u>(72,191)</u>		<u>(27,180)</u>	
<i>Client Account:</i>					
Client Ledger		(285)		(285)	
Cash at Bank		<u>285</u>		<u>285</u>	
		<u>-</u>		<u>-</u>	
<b>NET CURRENT ASSETS</b>			105,726		107,354
<b>TOTAL NET ASSETS</b>			<u>107,666</u>		<u>110,776</u>
<b>THE FUNDS OF THE CHARITY</b>					
Unrestricted Reserves	17		93,208		92,133
Restricted Reserves	17		14,458		18,643
<b>TOTAL CHARITY FUNDS</b>			<u>107,666</u>		<u>110,776</u>

For the year in question the company was entitled to the exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required The company to obtain an audit of its accounts for the year in question in accordance with section 476.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved on behalf of the Board

) Trustee

Tracy Langton

) Trustee

Sarah Sedge

Date: 13th August 2020

The notes on pages 10 to 16 form part of these accounts.

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDING 30TH MARCH 2020**  
 (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)

	Notes	Unrestricted Funds £	Restricted Funds £	Year Ended 30.03.20 Total Funds £	Year Ended 30.03.19 Total Funds £
<b>INCOME FROM:</b>					
Donations and Legacies		1,225	-	1,225	1,219
Investment Income		27	-	27	18
Other Trading Activities	5	2,434	-	2,434	4,341
Charitable Activities	4	61,336	156,969	218,305	290,198
Other Income		-	-	-	-
<b>TOTAL</b>		<b>65,022</b>	<b>156,969</b>	<b>221,991</b>	<b>295,776</b>
<b>EXPENDITURE ON:</b>					
Raising Funds	6	(1,356)	-	(1,356)	(2,697)
Charitable Activities	7	(62,591)	(161,154)	(223,745)	(258,044)
<b>TOTAL</b>		<b>(63,947)</b>	<b>(161,154)</b>	<b>(225,101)</b>	<b>(260,741)</b>
<b>NET INCOMING (OUTGOING) RESOURCES FOR THE YEAR BEFORE TRANSFERS</b>		<b>1,075</b>	<b>(4,185)</b>	<b>(3,110)</b>	<b>35,035</b>
<b>TRANSFER BETWEEN FUNDS</b>	16	-	-	-	-
<b>NET INCOMING (OUTGOING) RESOURCES FOR THE YEAR AFTER TRANSFERS</b>		<b>1,075</b>	<b>(4,185)</b>	<b>(3,110)</b>	<b>35,035</b>
<b>RECONCILIATION OF FUNDS</b>					
Total Funds Brought Forward		92,133	18,643	110,776	75,741
<b>TOTAL FUNDS CARRIED FORWARD</b>	16	<b>93,208</b>	<b>14,458</b>	<b>107,666</b>	<b>110,776</b>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 10 to 16 form part of these accounts.

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 30th MARCH 2020

RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH  
FLOW FROM OPERATING ACTIVITIES

	2020	2019
	£	£
Net movement in funds	(3,110)	35,035
Add back depreciation	3,336	2,718
Deduct investment income	(27)	(18)
Decrease/(increase) in debtors	17,317	(13,030)
Increase/(decrease) in creditors	45,011	(32,264)
<b>Net cash used in operating activities</b>	<b>62,527</b>	<b>(7,559)</b>
<b>Cash flows from investment activities:</b>		
Interest	27	18
Purchase of fixed assets	(1,854)	(1,642)
<b>Net cash provided by investing activities</b>	<b>(1,827)</b>	<b>(1,624)</b>
 Increase/(decrease) in cash and cash equivalents during the year	 60,700	 (9,183)
 Cash and cash equivalents brought forward	 108,901	 118,084
<b>Cash and cash equivalents carried forward</b>	<b>169,601</b>	<b>108,901</b>

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 MARCH 2020

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**1. ACCOUNTING POLICIES****(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**(b) Funds structure**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 10 restricted funds at the year end.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion have created a fund for a specific purpose.

Further details of each fund are disclosed in note 16.

**(c) Income recognition**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Operating income represents grants, contracts, secondment fees and sundry income receivable.

**(d) Expenditure Recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

**(e) Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

**(f) Allocation of support and governance costs**

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on staff time and facilities used in each activity.

The allocation of support and governance costs is analysed in note 8.

**(g) Charitable Activities**

Costs of charitable activities include governance costs and an apportionment of support costs as shown in Note 7.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 MARCH 2020

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**(h) Tangible fixed assets and depreciation**

Fixed assets are included in the accounts at net book value. Additions of a single item or a group of similar assets exceeding £500, are capitalised at cost (valuation for donated assets).

Depreciation is provided to write off the cost less the estimated residual value of tangible fixed assets over their estimated useful lives as follows:-

Computer	33.33% on cost
Office Equipment & Fittings	25% on cost

**(i) Taxation**

The organisation is exempt from income tax by reason of its charitable status. Income tax suffered on investment income is reclaimed in full. The Charity is not currently registered for VAT.

**(j) Pensions**

The trustees implemented an auto enrolment pension scheme from June 2016. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions. Costs are charged to expenditure in the period incurred.

**(k) Contingent liabilities**

A contingent liability is identified and disclosed for those transactions resulting from a possible obligation which will only be confirmed by the occurrence of one or more uncertain future events not wholly within the trustees' control.

**(l) Debtors**

Trade and other debtors are recognised at settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**(m) Creditors and Provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**2 NET INCOME FOR THE YEAR**

	2020	2019
	£	£
This is stated after charging:		
Depreciation - owned assets	3,336	2,718
Independent Examiners Fees	975	975
Other financial services	1,249	1,313

**3 TAX ON SURPLUS ON ORDINARY ACTIVITIES**

(See taxation policy note above)

- -

**4 INCOME FROM CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Total 2019	Unrestricted Funds	Restricted Funds	Total 2018
	£	£	£	£	£	£
<i>Grants:</i>						
The John Grant Davies Trust	-	-	-	3,000	-	3,000
Henry Smith Charity (£13,866 deferred)	-	6,934	6,934	-	30,000	30,000
Big Lottery - Reaching Communities	-	127,642	127,642	-	122,943	122,943
Peter Kershaw Trust	-	4,000	4,000	-	4,000	4,000
Mcr & Warrington Area Quaker Mtg	-	-	-	-	2,500	2,500
Our Manchester VCE Grant	-	18,393	18,393	-	18,393	18,393
DWP (Access to Work)	-	-	-	-	1,095	1,095
<i>Contracts:</i>						
CAB - advice services	56,650	-	56,650	107,417	-	107,417
Other - advice services	4,686	-	4,686	-	-	-
<i>Other:</i>						
Training	-	-	-	250	-	250
Client Welfare	-	-	-	-	600	600
	61,336	156,969	218,305	110,667	179,531	290,198

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 MARCH 2020 (cont...)

## 5 INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Unrestricted Funds £	Restricted Funds £	Total 2019 £
Contribution to Office Facilities	1,934	-	1,934	4,111	-	4,111
Talks and Presentations	500	-	500	-	-	-
Fundraising Events	-	-	-	230	-	230
	<u>2,434</u>	<u>-</u>	<u>2,434</u>	<u>4,341</u>	<u>-</u>	<u>4,341</u>

## 6 COST OF RAISING FUNDS

	£	£	£	£	£	£
Employment Costs	766	-	766	1,492	-	1,492
Rent, Rates and Insurance	86	-	86	168	-	168
Heat, Light & Water	133	-	133	312	-	312
Repairs and Maintenance	255	-	255	441	-	441
Cleaner & Cleaning Materials	116	-	116	275	-	275
Fundraising Costs	-	-	-	9	-	9
	<u>1,356</u>	<u>-</u>	<u>1,356</u>	<u>2,697</u>	<u>-</u>	<u>2,697</u>

## 7 EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
<b>Charitable Activities</b>				
Employment Costs	35,205	134,223	169,428	206,860
Recruitment	399	55	454	2,040
Training and Conferences	-	-	-	684
Client expenses	-	-	-	600
Staff Travel	154	112	266	344
Staff Welfare	25	-	25	-
DBS Checks	61	183	244	-
Volunteer Expenses	-	458	458	557
Volunteer Training	-	1,506	1,506	60
Volunteer Travel	-	1,247	1,247	2,019
Publicity	-	-	-	50
Support Costs	23,138	17,046	40,184	38,255
Governance Costs	3,609	6,324	9,933	6,575
	<u>62,591</u>	<u>161,154</u>	<u>223,745</u>	<u>258,044</u>
Restricted Funds				173,043
Unrestricted Funds				85,001
				<u>258,044</u>

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 MARCH 2020 (cont...)

## 8 ALLOCATION OF GOVERNANCE AND SUPPORT COSTS

	<i>Basis of Apportionment</i>	<b>General Support £</b>	<b>Governance £</b>	<b>Total 2020 £</b>	<b>Total 2019 £</b>
<b>Support Costs</b>					
Employment Costs	<i>Staff Time</i>	11,482	3,062	14,544	13,430
Rent, Rates and Insurance	<i>Space Used</i>	1,640	-	1,640	1,513
Heat, Light & Water	<i>Space Used</i>	2,520	-	2,520	2,809
Repairs and Maintenance	<i>Space Used</i>	4,852	-	4,852	3,969
Cleaner & Cleaning Materials	<i>Space Used</i>	2,211	-	2,211	2,476
Computer Maintenance & Software	<i>Space Used</i>	3,031	-	3,031	2,724
Minor Equipment	<i>Space Used</i>	346	-	346	368
Printing and Stationery	<i>Staff Time</i>	2,605	-	2,605	3,546
Telephone and Post	<i>Staff Time</i>	3,710	-	3,710	4,269
Publications and Subscriptions	<i>Staff Time</i>	1,613	-	1,613	1,689
Professional Indemnity Insurance	<i>Staff Time</i>	2,040	-	2,040	971
Depreciation	<i>Staff Time</i>	3,336	-	3,336	2,719
Room Hire	<i>Staff Time</i>	787	-	787	615
Bank Charges		4	-	4	3
Sundries		7	-	7	138
Consultancy		-	3,863	3,863	767
Management Committee & AGM Expenses		-	784	784	536
Accountancy & Payroll		-	2,224	2,224	2,288
		<b>40,184</b>	<b>9,933</b>	<b>50,117</b>	<b>44,830</b>

## 9 STAFF NUMBERS AND COSTS

	<b>2020 £</b>	<b>2019 £</b>
Wages and Salaries	171,471	206,208
Social Security Costs	10,335	13,375
Pension Costs	2,932	2,199
	<b>184,738</b>	<b>221,782</b>
The charity employed 11 staff during the year, with an average of 9. The average number of employees, as a full time equivalent was:		
Management & Administration	2	2
Provision of Services	5	8
	<b>7</b>	<b>10</b>

The charity considers its key management personnel comprises the trustees and manager. The total employment benefits, including employer pension contributions of the key management personnel was £24,965 (previous year: £29,095), No employees has benefits in excess of £60,000 (2019: none).

## 10 TRUSTEES' REMUNERATION AND EXPENSES

No remuneration was paid or payable directly or indirectly out of the funds of the charity during the year to any trustees or to any persons known to be connected with any of them.

No reimbursement of expenses has been made or is due to be made to any of the non-executive trustees in respect of the period.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 MARCH 2020 (cont...)

## 11 TANGIBLE FIXED ASSETS

	Furniture & Equipment	Computer Equipment	Total
	£	£	£
COST			
At 31 March 2019	9,177	7,999	17,176
Additions		1,854	1,854
Disposals			-
At 30 March 2020	9,177	9,853	19,030
DEPRECIATION			
At 31 March 2019	6,687	7,067	13,754
Charge for Period	2,020	1,316	3,336
Disposals			-
At 30 March 2020	8,707	8,383	17,090
NET BOOK VALUE			
At 30 March 2020	470	1,470	1,940
At 30 March 2019	2,490	932	3,422

## 12 CAPITAL COMMITMENTS

	2020	2019
	£ nil	£ nil
Contracted but not provided for		

## 13 DEBTORS

	£	£
Other Debtors	666	2,000
Accrued Income	4,721	20,986
Prepayments	2,929	2,647
	8,316	25,633
Restricted Funds	5,726	669
Unrestricted Funds	2,590	24,964
	8,316	25,633

## 14 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£	£
Deferred Income	67,369	23,271
Other Creditors	2,937	1,799
Other Taxes	150	150
Accruals	1,735	1,960
	72,191	27,180
Restricted Funds	70,165	25,418
Unrestricted Funds	2,026	1,762
	72,191	27,180

## 15 DEFERRED INCOME

	£	£
Deferred income comprises grants paid in advance.		
Balance brought forward as at 31st March	23,271	52,430
Amount released to income earned from charitable activities	(23,271)	(52,430)
Amount deferred in year	67,369	23,271
Balance carried forward as at 30th March	67,369	23,271

All deferred income is restricted.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 MARCH 2020 (cont...)

## 16 ANALYSIS OF CHARITABLE FUNDS

	Balance at 31 March 2019	Incoming	Transfers	Outgoing	Balance at 30 March 2020
	£	£	£	£	£
<b>RESTRICTED FUNDS</b>					
Lloyds TSB Foundation	2,713				2,713
United Utilities	243			(243)	-
NW Legal Services Trust	3,436			(2,344)	1,092
John Grant Davies Trust	464				464
Henry Smith Charity	2,540	6,934		(7,151)	2,323
Big Lottery - Reaching Communities	(1,109)	127,642		(127,667)	(1,134)
Peter Kershaw Trust	3,482	4,000		(1,705)	5,777
Our Manchester VCE Grant	2,810	18,393	(1,327)	(19,471)	405
Arcon Housing	1,500				1,500
Capital:					
Arcon Housing	334			(334)	-
DWP (Access to Work)	493			(235)	258
Our Manchester VCE Grant	351		1,327	(618)	1,060
Big Lottery - Reaching Communities	1,386			(1,386)	-
	18,643	156,969	-	(161,154)	14,458
<b>Unrestricted Funds:</b>					
General	92,133	65,022	-	(63,947)	93,208
<b>Total Unrestricted Funds:</b>	92,133	65,022	-	(63,947)	93,208
<b>TOTAL</b>	110,776	221,991	-	(225,101)	107,666

	Balance at 31 March 2018	Incoming	Transfers	Outgoing	Balance at 30 March 2019
	£	£	£	£	£
<b>RESTRICTED FUNDS</b>					
Lloyds TSB Foundation	2,713				2,713
United Utilities	243				243
NW Legal Services Trust	3,496			(60)	3,436
John Grant Davies Trust	464				464
Henry Smith Charity	732	30,000		(28,192)	2,540
Big Lottery - Reaching Communities	(2,935)	122,943		(121,117)	(1,109)
Peter Kershaw Trust	1,900	4,000		(2,418)	3,482
Our Manchester VCE Grant		18,393	(351)	(15,232)	2,810
MCC - Improving Mental Health	517		86	(603)	-
Mcr & Warrington Area Quaker Meeting		2,500		(2,500)	-
Talisman Charitable Trust		600		(600)	-
Arcon Housing	1,500				1,500
Capital:					
Arcon Housing	667			(333)	334
DWP (Access to Work)	-	1,095		(602)	493
Our Manchester VCE Grant			351		351
Big Lottery - Reaching Communities	2,772			(1,386)	1,386
	12,069	179,531	86	(173,043)	18,643
<b>Unrestricted Funds:</b>					
General	63,672	116,245	(86)	(87,698)	92,133
<b>Total Unrestricted Funds:</b>	63,672	116,245	(86)	(87,698)	92,133
<b>TOTAL</b>	75,741	295,776	-	(260,741)	110,776

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 MARCH 2020 (cont...)

**Purpose of funds:-**

Lloyds TSB Foundation  
 United Utilities  
 The John Grant Davies Trust  
 NW Legal Services Trust  
 Henry Smith Charity  
 Big Lottery - Reaching Communities  
 Peter Kershaw Trust  
 Our Manchester VCE Grant  
 Mcr & Warrington Area Quaker Meeting  
 Talisman Charitable Trust  
 Arcon Housing

**Contribution towards:**

- towards the salary of a senior case worker  
 - towards the advice service  
 - towards volunteer expenses  
 - towards follow-on training costs for volunteers  
 - towards the Advice Service  
 - towards the Advice Service  
 - towards organisational review and consultation  
 - towards supporting volunteers and the Advice Service  
 - towards the Advice Service  
 - Client welfare  
 - towards volunteer expenses & equipment

**17 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Fixed Assets £	Net Current Assets £	2020 Total £	Fixed Assets £	Net Current Assets £	2019 Total £
Restricted Funds	1,530	12,928	14,458	2,776	15,867	18,643
Unrestricted	410	92,798	93,208	646	91,487	92,133
	<u>1,940</u>	<u>105,726</u>	<u>107,666</u>	<u>3,422</u>	<u>107,354</u>	<u>110,776</u>

**18 COMPANY STATUS**

The company is limited by guarantee and has no share capital. All members have agreed to contribute a sum not exceeding £10 in event of winding up.

**19 CONTINGENT LIABILITIES**

There were no contingent liabilities at 30th March 2020 (2019 £nil).

**20 GOING CONCERN**

The company's main source of income is grant funding and advice services. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently the accounts do not include any adjustments that would be necessary if the funding sources should cease.

**21 POST BALANCE SHEET EVENTS**

The trustees consider that there are no significant post balance sheet events that impact on the financial statements as presented. The trustees updated the business plan and risk management strategies to respond to the many issues arising from coronavirus and the lockdown which followed. The charity took proactive steps to guarantee all funding remained in place as well as investing in the infrastructure needed to ensure remote working for all staff and an uninterrupted provision of this much-needed service. This planning has meant that there are no unforeseen reductions in income and no impact on the charity as an on-going concern.

**22 ULTIMATE CONTROLLING PARTY**

The company is under the shared control of the Trustees named on Page 1.  
 There is no one person with significant control.